

DECLARATION and POWER OF ATTORNEY

I, Samuel Keith McDowell, declare: I am a British citizen, residing in Thousand Oaks, California. I believe I am the original, first and sole inventor of the invention entitled "SYSTEM AND METHOD FOR PROVIDING INTERACTIVE AUDIO IN A MULTI-CHANNEL AUDIO ENVIRONMENT" described and claimed in the attached specification. I have reviewed and understand the contents of the specification, including the claims. I acknowledge a duty to disclose information of which I am aware that is material to the examination of this application in accordance with 37 C.F.R. 1.56(a).

I hereby appoint William L. Johnson (Reg. No. 41,876), and Richard S. Koppel (Reg. No. 26,475), whose address is:

KOPPEL & JACOBS
555 St. Charles Drive, Suite 107
Thousand Oaks, California 91360
Telephone: (805) 373-0060

my attorneys, with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected with the application.

I declare further that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true. These statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. 1001, and that such willful false statements may jeopardize the validity of this application or any patent issuing from this application.

Wherefore, I subscribe my name to the foregoing specification, claims and declaration.

Date: 2 November, 1999

Post Office Address:



Samuel Keith McDowell
895 St. Charles Drive, #5
Thousand Oaks, California 91360-4030